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FINANCING OF THE UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General of 14 October 1994 on the financing of the United Nations Military Liaison Team in Cambodia (A/49/521). The report, which was submitted to the General Assembly at its forty-ninth session pursuant to Assembly resolution 48/257 of 26 May 1994, contains the budget performance of the Military Liaison Team for the mandate period from 15 November 1993 to 15 May 1994. During consideration of the report, representatives of the Secretary-General provided additional information to the Committee.

2. As indicated in paragraph 1 of the Secretary-General's report, the United Nations Military Liaison Team in Cambodia became operational on 15 November 1993 and ceased operations on 15 May 1994. For that six-month period, the General Assembly appropriated an amount of $910,400 gross ($872,100 net) in its resolution 48/257. As shown in annex I of the report, total expenditures amounted to $616,500 gross ($590,300 net), resulting in an unencumbered balance of $293,900 gross ($281,800 net). As explained in annex II, savings were realized under military personnel costs ($127,600), mainly because of unutilized provisions under death and disability compensation and lower travel and mission subsistence costs; under civilian personnel costs ($80,700) from lower international staff salary and common staff costs, including travel to and from the mission area; and under transport operations ($12,200), communications ($34,400), miscellaneous supplies and services ($23,000) and the support account for peace-keeping operations ($3,900) as a result of lower operational requirements.

3. With regard to the status of contributions for the Military Liaison Team mentioned in paragraph 5, the Advisory Committee was provided with updated information as at 31 March 1995. Total payments received amount to $762,218,

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against the amount appropriated of $910,400, resulting in a balance due of assessments of $122,050, after application of credits of $26,132 arising from staff assessment income.

4. In paragraph 9, the Secretary-General recommends that the General Assembly apportion credits among Member States in the unencumbered balance of $293,900 for the period from 15 November 1993 to 15 May 1994. The Committee notes from paragraph 7 that interest and miscellaneous income during the period totalled $81,506. The Committee recommends that credits be apportioned among Member States, as soon as possible and in accordance with the provisions of the United Nations Regulations and Rules, in the total balance of $375,406, which includes the unencumbered balance mentioned above plus accrued interest and miscellaneous income.

5. Upon inquiry, the Committee was informed that surplus assets of the mission (previously used in the United Nations Transitional Authority in Cambodia (UNTAC)) were disposed of in accordance with the procedures for the disposal of UNTAC assets (see A/49/867, para. 16), the largest amount of equipment being transferred to other United Nations missions and offices, including the Office of the Secretary-General's Representative in Cambodia, who was appointed pursuant to paragraph 13 of Security Council resolution 880 (1993) of 4 November 1993. The post of the Secretary-General's Representative in Cambodia is financed from resources of the regular budget. The Committee was informed that no credit had been given to the United Nations Military Liaison Team special account for the value of the equipment transferred since such a value had not yet been determined. The Committee recalls that the General Assembly, in section VII of its resolution 49/233 A of 23 December 1994, requested the Secretary-General to report to the Assembly at its forty-ninth session on the feasibility and procedures for valuation and transfer of costs for assets to be redeployed from a peace-keeping operation during its liquidation phase to other peace-keeping operations or other United Nations bodies, and for reimbursement to the special account for the liquidating operation. The Advisory Committee intends to review the issue of liquidation of peace-keeping operations and disposition of assets, as well as the accounting treatment of those transfers during its examination of the report of the Secretary-General.

6. With regard to inquiries as to other ongoing activities in Cambodia, the Committee was informed that, within the context of the programme budget for the biennium 1994-1995, the cost estimates for the human rights programme in Cambodia approved by the General Assembly amount to $1,834,100. Those provisions cover the requirements for 8 Professional and 20 General Service posts, temporary assistance, travel and general operating expenses. Furthermore, it was indicated that the Secretary-General's Special Representative for Human Rights, who was appointed in November 1993, is not a United Nations staff member and receives no emoluments. The Organization, however, meets his travel costs when he travels as Special Representative.